

General Fund**Non-Departmental****Mission/
Summary****Mission**

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This budget also serves as a vehicle for one-time or short-term (less than five years) program appropriations.

Activities

This budget is the custodial responsibility of the Department of Administration. Items included are state shared revenue, non-benefit insurance premiums for certain departments, unemployment compensation, general feasibility and operational studies, funding of the retirement and sick leave reserve, certain special local property assessments of county owned land, funding to comply with certain Federal/State mandate requirements, funding for the County's membership in the Regional Planning Commission (SEWRPC), funding for loss control and safety requirements which cannot be anticipated in County facilities and programs, and building and capital grant funding to the Waukesha County Historical Society.

	2004	2005 Adopted	2005 Estimate	2006 Budget	Change From 2005 Adopted Budget	
Financial Summary	Actual	Budget			\$	%
Personnel Costs	\$197,805	\$202,000	\$207,302	\$367,200	\$165,200	81.8%
Operating Expenses	\$1,859,279	\$1,492,400	\$1,496,269	\$1,457,275	(\$35,125)	-2.4%
Interdept. Charges	\$76,495	\$64,650	\$64,650	\$258,697	\$194,047	300.2%
Fixed Assets	\$0	\$20,000	\$0	\$10,000	(\$10,000)	-50.0%
Total Expenditures	\$2,133,579	\$1,779,050	\$1,768,221	\$2,093,172	\$314,122	17.7%
General Government (a)	\$1,128,525	\$768,300	\$927,638	\$813,300	\$45,000	5.9%
Fine/Licenses (b)	\$615,099	\$0	\$0	\$0	\$0	N/A
Charges for Services (c)	\$62,892	\$0	\$112,819	\$0	\$0	N/A
Interdepartmental (d)	\$253,242	\$149,490	\$306,465	\$180,822	\$31,332	21.0%
Other Revenue	\$110,912	\$51,290	\$56,935	\$56,400	\$5,110	10.0%
Appr. Fund Balance (e)	\$1,327,969	\$390,620	\$454,529	\$406,300	\$15,680	4.0%
Total Revenues	\$3,498,639	\$1,359,700	\$1,858,386	\$1,456,822	\$97,122	7.1%
Tax Levy	\$419,350	\$419,350	\$419,350	\$636,350	\$217,000	51.7%
Exp. (Over) Under Rev. & Levy	\$1,784,410	-	\$509,515	-	-	N/A

Position Summary (FTE)

No Positions are Budgeted in this fund.

- (a) Includes Indirect Cost reimbursement revenue in excess of amounts budgeted in the Dept. of Administration General Fund of \$286,600 in 2004 actual; \$121,400 in the 2005 estimate; and \$45,000 in the 2006 budget.
- (b) Fines / License revenue in 2004 includes jail assessment revenue that is reserved to fund jail capital or debt borrowing jail-related projects, which is budgeted for in future years.
- (c) Charges for Service Revenue includes deferred revenue from dispatch services provided to municipalities by the Sheriff department. In 2002, the County increased dispatch service rates to reflect the full county cost. Municipalities were allowed to defer fee increases in excess of 20%, which are now being repaid. The Sheriff budget included fund balance during 2002-2004 to offset this deferral.
- (d) Interdepartmental Revenue (i.e. interest payments received on General Fund loans made to proprietary funds) consists of various funding sources with amounts of \$159,820 in 2004, \$129,490 in 2005, and \$135,822 in 2006. Also included is indirect cost revenue from county enterprise and internal service funds in excess of the amounts budgeted in the Dept. of Admin. General Fund of \$64,105 for 2004; \$156,975 in 2005; and \$45,000 in 2006.
- (e) General Fund Balance for **2006** includes appropriations of \$120,300 for Waukesha County Historical Society (WCHS) payments, \$140,000 for retirement payouts, \$16,700 from dissolved Tax Incremental District (TID) payments, \$99,300 to stabilize the decrease in TID payments from 2005 – 2006; and \$30,000 for Wis. River Rail Transit Commission payment. General Fund Balance for **2005** includes appropriation of \$153,420 from dissolved TID payments, \$172,700 for WCHS payments, and \$64,500 to stabilize the decrease in TID payments from 2004 to 2005. General Fund balance for **2004** includes appropriation of \$234,500 for funds received in 2003 from Muskego dissolved TIDs, \$312,000 for WCHS payments, a \$140,000 grant for a countywide Haz-Mat Response Team, \$580,000 to fund one-time County Employee Retiree health premiums in excess of the regular employee increase, \$12,000 for reserve for cafeteria equipment, and \$49,469 from expenditure carryovers from 2003 into 2004.

2006 Specific Activities and Purpose:

1. First year budgeting for sick leave payouts for large departments (funded with General Fund balance) based on an expected higher level of retirements. Per Resolution 158-011, the county began reserving General Fund balance for this purpose based on future GASB requirements. Continue to maintain an account to fund retirement and sick leave payouts in administrative and small departments. Large service departments provide for most of this cost in their respective budgets.
2. Fund non-represented and first year WI. Professional Police Association (Sheriff dept. officers) employee incentive payment for those who have maximized their sick leave accrual in prior year (Enrolled Ordinance 155-092).
3. First year budgeting for controlled access entrance security for the Courthouse / Administration Center complex.
4. First year budgeting for Wis. River Rail Transit Commission (WRRTC) capital project costs. The County funds will be paid only when matching State funding is made to the WRRTC
5. First year budgeting for regional promotion of economic development in partnership with the counties of Milwaukee, Racine, Kenosha, Ozaukee, Washington, and Walworth, and the private sector. Any disbursement of funds is contingent upon County Board approval of a cooperative agreement.
6. Continue to support Waukesha County Economic Development Corporation (WCEDC) and Waukesha Area Convention and Visitors Bureau activity related to economic development, tourism, planning, and promotion.
7. Continue to plan, coordinate and implement improvements to county owned land and buildings to address security and safety issues, specifically critical issues identified during the budget year.
8. Continue to provide funding for the County's share of the Southeastern Wisconsin Regional Planning Commission which provides regional planning including: land use; transportation; water quality; flood-land management; and planned research for the seven counties in southeastern Wisconsin.
9. Continue to provide funding for special consulting studies identified during the year.
10. Provide a building operation grant to the Waukesha County Historical Society (WCHS) for renovations of the old courthouse per enrolled resolution 157-004 and enrolled ordinance 157-076 (fourth year of a ten year obligation). Program operations grant funding of \$215,000 is budgeted in Parks and Land Use. Direct capital grant obligation was completed in 2005. All future museum appropriations are dependent upon the WCHS meeting annual performance (attendance and business hours) standards.
11. Provide funding for credit card and debit card processing fees and internet payment web site hosting fees

Note: For 2006, the budgeting for health insurance consulting (actuary health management services) with funding provided from the Health Insurance Reserve Fund is now reflected in the Department of Administration – General Fund budget; In 2005, & prior, this activity was reflected in the Non-Departmental – General Fund budget.

General Fund

Non-Departmental

Program

	2004 Actual	2005 Budget	2005 Estimate	2006 Budget	Budget Change
Expenditures:					
Section 125 Plan Administration Costs	\$25,433	\$30,000	\$20,700	\$20,400	(\$9,600)
Unemployment / Retention	\$90,122	\$78,000	\$95,862	\$97,000	\$19,000
Separation Payouts (Vac. & Sick Leave) / Retiree Life Ins	\$10,958	\$19,000	\$21,980	\$159,800	\$140,800
Non-Rep Vacation / Max. Sick Leave Credits	\$71,292	\$75,000	\$68,760	\$90,000	\$15,000
SEWRPC Allocation	\$646,730	\$666,100	\$663,475	\$673,475	\$7,375
Property Tax/Special Assessments	\$72,957	\$55,000	\$40,000	\$50,000	(\$5,000)
Wauk Co Econ Dev Corp (WCEDC)	\$85,000	\$85,000	\$85,000	\$85,000	\$0
Waukesha County Tourism Initiative	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Regional Promotion	\$0	\$0	\$0	\$25,000	\$25,000
Merchant Card / Internet Host	\$71,111	\$76,000	\$77,950	\$83,000	\$7,000
Grant Consulting Services	\$11,715	\$15,000	\$15,000	\$15,000	\$0
Consulting Services	\$10,960	\$50,000	\$79,050	\$45,000	(\$5,000)
Employment Advertising	\$35,457	\$55,000	\$46,537	\$50,000	(\$5,000)
Loss Control/Facilities Security & Maint	\$56,531	\$80,000	\$53,695	\$70,000	(\$10,000)
Wauk. Co. Hist. Society -Capital/Debt Svc (a)	\$294,255	\$172,700	\$172,062	\$120,300	(\$52,400)
Wauk. Co. Hist. Society -Bldg. Operations (a)	\$213,000	\$201,000	\$201,000	\$189,000	(\$12,000)
Wis. River Rail Transit System	\$0	\$0	\$0	\$30,000	\$30,000
Courthouse / Admin Controlled Access	\$0	\$0	\$0	\$200,000	\$200,000
Printing inc. Budget Books & CAFR	\$11,125	\$18,000	\$12,000	\$15,000	(\$3,000)
Work Comp/Liab/Casualty/Other Ins	\$56,190	\$52,650	\$52,650	\$46,697	(\$5,953)
Microfilming / Imaging	\$12,000	\$12,000	\$12,000	\$12,000	\$0
Other Operating (d)	\$3,115	\$8,600	\$20,500	\$6,500	(\$2,100)
Health Insurance Consulting	\$29,317	\$20,000	\$20,000	\$0	(\$20,000)
Business Continuity (c)	\$51,618	\$0	\$0	\$0	\$0
Countywide Haz-Mat Response Team	\$134,746	\$0	\$0	\$0	\$0
Retiree Health Ins Premium Cost	\$125,000	\$0	\$0	\$0	\$0
Monument Expense	\$4,947	\$0	\$0	\$0	\$0
Total	\$2,133,579	\$1,779,050	\$1,768,221	\$2,093,172	\$314,122
Revenue:					
State Shared Revenues	\$844,849	\$768,300	\$806,715	\$768,300	\$0
Fund Balance Appropriation (a) (b)	\$1,327,969	\$390,620	\$454,529	\$406,300	\$15,680
Other Revenue (c)	\$1,325,821	\$200,780	\$597,142	\$282,222	\$81,442
Total	\$3,498,639	\$1,359,700	\$1,858,386	\$1,456,822	\$97,122

- (a) Per Enrolled Resolution 157-004 and Enrolled Ordinance 157-076, in 2006, the county is providing the Waukesha County Historical Society (WCHS) with grant funding of \$120,300 for the annual loan repayment to the City of Waukesha (\$900,000 loan, repaid over ten years), and \$189,000 for Building Operations.
- (b) Fund Balance Appropriation for 2006 includes \$120,300 for Waukesha County Historical Society (WCHS) payments, \$140,000 for retirement payouts, \$16,700 from dissolved Tax Incremental District (TID) payments, \$99,300 to stabilize the decrease in TID payments from 2005 – 2006; and \$30,000 for Wis. River Rail Transit Commission payment. Fund Balance appropriation for 2005 includes \$153,420 for funds received from various dissolved TID's to reduce County tax levy, \$64,500 to stabilize the decrease in the TID payments from 2004 to 2005, and \$172,700 for WCHS payments.
- (c) Other Revenue includes general fund loan repayment interest expense from proprietary funds (\$135,800 in 2004, \$129,500 in 2005; \$135,822 in 2006), other miscellaneous revenue (i.e. jury duty reimbursement, witness fees, un-cashed refunds and checks), gains on sale of capital assets, and indirect cost reimbursements. Actual 2004 includes \$615,099 in jail assessment revenues that are not budgeted for but are reserved upon receipt for future (jail capital and / or related debt service) use.
- (d) The 2005 Estimate includes a \$15,000 expense for Wisconsin Retirement System costs associated with employees on military leave.